

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____

See separate instructions.

Your first name and middle initial

Last name

Eric M Swalwell

Your social security number

If joint return, spouse's first name and middle initial

Last name

Brittany A Swalwell

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☐ Single☐ Head of household (HOH)

Check only one box.

☒ Married filing jointly (even if only one had income)☐ Married filing separately (MFS)☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1959☐ Are blindSpouse: ☐ Was born before January 2, 1959☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here. ☐

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instructions):

Child tax credit

Credit for other dependents

Swalwell

Son

☒

Swalwell

Daughter

☒

Swalwell

Son

☒

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions).....

1a 427,125.

b Household employee wages not reported on Form(s) W-2.....

1b

c Tip income not reported on line 1a (see instructions).....

1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....

1d

e Taxable dependent care benefits from Form 2441, line 26.....

1e

f Employer-provided adoption benefits from Form 8839, line 29.....

1f

g Wages from Form 8919, line 6.....

1g

h Other earned income (see instructions).....

1h

i Nontaxable combat pay election (see instructions).....

1i

z Add lines 1a through 1h.....

1z 427,125.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

2 a Tax-exempt interest.....

2a

b Taxable interest.....

2b

3 a Qualified dividends.....

3a

b Ordinary dividends.....

3b

4 a IRA distributions.....

4a

b Taxable amount.....

4b

5 a Pensions and annuities.....

5a

b Taxable amount.....

5b

6 a Social security benefits.....

6a

b Taxable amount.....

6b

c If you elect to use the lump-sum election method, check here (see instructions).....

☐

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here.....

☐

7

8 Additional income from Schedule 1, line 10.....

8 35,815.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.....

9 462,940.

10 Adjustments to income from Schedule 1, line 26.....

10 480.

11 Subtract line 10 from line 9. This is your adjusted gross income.....

11 462,460.

12 Standard deduction or itemized deductions (from Schedule A).....

12 45,321.

13 Qualified business income deduction from Form 8995 or Form 8995-A.....

13 3,326.

14 Add lines 12 and 13.....

14 48,647.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.....

15 413,813.

Standard Deduction for —
• Single or Married filing separately, \$13,850
• Married filing jointly or Qualifying surviving spouse, \$27,700
• Head of household, \$20,800
• If you checked any box under Standard Deduction, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	90,084.
	2	☐ 4972 3 ☐		
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	90,084.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,850.
	20	Amount from Schedule 3, line 8	20	1,200.
	21	Add lines 19 and 20	21	4,050.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	86,034.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,896.	
24	Add lines 22 and 23. This is your total tax	24	88,930.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	35,147.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	450.
	d	Add lines 25a through 25c	25d	35,597.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	35,597.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here.... ☐	35a	
	b	Routing number	c	Type: ☐ Checking ☐ Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	54,732.
	38	Estimated tax penalty (see instructions)	38	1,399.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. ☒ Yes. Complete below. ☐ No		
	Designee's name	Phone no.	Personal identification number (PIN)
	William J. Harrison		

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	William J. Harrison				
	Firm's name	Harrison Accounting Group, Inc.	Phone no.		
	Firm's address		Firm's EIN		

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Eric M and Brittany A Swalwell

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes.....	Statement 3	1	0.
2a	Alimony received.....		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C.....		3	35,815.
4	Other gains or (losses). Attach Form 4797.....		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....		5	
6	Farm income or (loss). Attach Schedule F.....		6	
7	Unemployment compensation.....		7	
8	Other income:			
a	Net operating loss.....	8a ()		
b	Gambling.....	8b		
c	Cancellation of debt.....	8c		
d	Foreign earned income exclusion from Form 2555.....	8d ()		
e	Income from Form 8853.....	8e		
f	Income from Form 8889.....	8f		
g	Alaska Permanent Fund dividends.....	8g		
h	Jury duty pay.....	8h		
i	Prizes and awards.....	8i		
j	Activity not engaged in for profit income.....	8j		
k	Stock options.....	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.....	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m		
n	Section 951(a) inclusion (see instructions).....	8n		
o	Section 951A(a) inclusion (see instructions).....	8o		
p	Section 461(l) excess business loss adjustment.....	8p		
q	Taxable distributions from an ABLE account (see instructions).....	8q		
r	Scholarship and fellowship grants not reported on Form W-2.....	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d.....	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.....	8t		
u	Wages earned while incarcerated.....	8u		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z.....		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8.....		10	35,815.

Part II Adjustments to Income

11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	480.
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	480.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Eric M and Brittany A Swalwell

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	959.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	1,937.
12	Net investment income tax. Attach Form 8960.....	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.		18
19	Reserved for future use.		19
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	2,896.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Eric M and Brittany A Swalwell

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441.	2	1,200.
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5a	Residential clean energy credit from Form 5695, line 15.	5a	
b	Energy efficient home improvement credit from Form 5695, line 32.	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800.	6a	
b	Credit for prior year minimum tax. Attach Form 8801.	6b	
c	Adoption credit. Attach Form 8839.	6c	
d	Credit for the elderly or disabled. Attach Schedule R.	6d	
e	Reserved for future use.	6e	
f	Clean vehicle credit. Attach Form 8936.	6f	
g	Mortgage interest credit. Attach Form 8396.	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859.	6h	
i	Qualified electric vehicle credit. Attach Form 8834.	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911.	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912.	6k	
l	Amount on Form 8978, line 14. See instructions.	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z.	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.	8	1,200.

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962.....	9	
10	Amount paid with request for extension to file (see instructions).....	10	
11	Excess social security and tier 1 RRTA tax withheld.....	11	
12	Credit for federal tax on fuels. Attach Form 4136.....	12	
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for repayment of amounts included in income from earlier years.....	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	13c	
d	Deferred amount of net 965 tax liability (see instructions).....	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....	15	0.

Schedule 3 (Form 1040) 2023

Form **2210**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/Form2210 for instructions and the latest information.

OMB No. 1545-0140

2023Attachment
Sequence No. **06**

Eric M and Brittany A Swalwell

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes

Don't file Form 2210. You don't owe a penalty.

No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes

You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

No

You may owe a penalty. Does any box in Part II below apply?

Yes

You **must** file Form 2210. Does box **B, C, or D** in Part II apply?

No

No

Yes

You must figure your penalty.

Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't** file Form 2210.You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1** of Form 2210.**Part I Required Annual Payment**

1	Enter your 2023 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	86,034.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	2,896.
3	Other payments and refundable credits (see instructions)	3	0.)
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	88,930.
5	Multiply line 4 by 90% (0.90)	5	80,037.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	35,597.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	53,333.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	104,278.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	80,037.

Next: Is line 9 more than line 6?

- ☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If box **A or E** applies (but not **B, C, or D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1** of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** ☒ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2022 or 2023, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2023)

2023

Form 2210 Explanation of Waiver

Page 1

Eric M and Brittany A Swalwell

California was deemed by the FTB & IRS a disaster zone through November 15, 2023. Since CA was labeled a disaster zone no payments were deemed delinquent from Jan. 1st thru Nov 15, 2023.

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)**Section A — Figure Your Underpayment**

Section A – Figure Your Underpayment			Payment Due Dates			
			(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
10	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions . . .	10	20,009.	20,009.	20,009.	20,010.
11	Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II.	11	8,900.	8,899.	8,899.	8,899.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12	Enter the amount, if any, from line 18 in the previous column.	12				
13	Add lines 11 and 12.	13		8,899.	8,899.	8,899.
14	Add the amounts on lines 16 and 17 in the previous column.	14		11,109.	22,219.	33,329.
15	Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11. . .	15	8,900.	0.	0.	0.
16	If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-.	16		2,210.	13,320.	
17	Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18. . .	17	11,109.	20,009.	20,009.	20,010.
18	Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column.	18				

Section B — Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B — Figure the Penalty in the instructions.)

19	Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B — Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27.				
	Don't file Form 2210 unless you checked a box in Part II.	Amount Waived	-884.	19	1,399.

Form 2210 (2023)

2023

Underpayment Penalty Worksheet

Eric M and Brittany A Swalwell

Required Installment	Payment			Penalty				
	Date	Type *	Amount	Underpayment	Days Late	Rate	Amount of Penalty **	Penalty per Period
First Qtr 20,009.	4/15/23	2	8,900.	11,109.	61	0.070	129.96	
	6/15/23	2	8,899.	2,210.	92	0.070	38.99	
	9/15/23	2	2,210.					
Total								168.95
Second Qtr 20,009.	6/15/23			20,009.	92	0.070	353.04	
	9/15/23	2	6,689.	13,320.	15	0.070	38.32	
Total								391.36
Rate Change	9/30/23			13,320.	92	0.080	268.59	
Total								268.59
Rate Change	12/31/23			13,320.	15	0.080	43.67	
	1/15/24	2	8,899.	4,421.	91	0.080	87.94	
	4/15/24	5	4,421.					
Total								131.61
Third Qtr 20,009.	9/15/23			20,009.	15	0.070	57.56	
Total								57.56
Rate Change	9/30/23			20,009.	92	0.080	403.47	
Total								403.47
Rate Change	12/31/23			20,009.	106	0.080	463.60	
	4/15/24	5	20,009.					
Total								463.60
Fourth Qtr 20,010.	1/15/24			20,010.	91	0.080	398.01	
	4/15/24	5	20,010.					
Total								398.01

TOTAL UNDERPAYMENT PENALTY.....

2,283.

- * 1 = Overpayment
 2 = Withholding
 3 = Estimate
 4 = Extension
 5 = Paid with return

** Underpayment $\times \frac{\text{Days Late}}{365} \times \text{Rate}$

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Eric M and Brittany A Swalwell

Your social security number

[REDACTED]

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions) Statement..4	1	4,152.
	2	Enter amount from Form 1040 or 1040-SR, line 11.....	2	462,460.
	3	Multiply line 2 by 7.5% (0.075)	3	34,685.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☐	5a	43,736.
	b	State and local real estate taxes (see instructions)	5b	10,485.
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	54,221.
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.
	6	Other taxes. List type and amount:	6	
	7	Add lines 5e and 6	7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited. See .St. 5	8a	32,712.
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address.	8b	
	c	Points not reported to you on Form 1098. See instructions for special rules.	8c	
	d	Reserved for future use	8d	
	e	Add lines 8a through 8c	8e	32,712.
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	32,712.
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	2,110.
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. See .Statement. 7	12	499.
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	2,609.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	15	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:		
			16	0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	45,321.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

FDIA0301L 06/16/23

Schedule A (Form 1040) 2023

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor

Eric M Swalwell

Social security number (SSN)

B Enter code from Instructions

561110

D Employer ID number (EIN) (see instr.)

A Principal business or profession, including product or service (see instructions)

Administrative Office Support

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	35,815.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	35,815.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	35,815.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	35,815.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	35,815.	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b Energy efficient commercial buildings deduction (attach Form 7205)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	35,815.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FD120112L 07/31/23

Schedule C (Form 1040) 2023

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

Eric M and Brittany A Swalwell

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Swalwell Remedy Group	S				
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b				31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Eric M Swalwell

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

35,815.

- 3** Combine lines 1a, 1b, and 2

3

35,815.

- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a

33,075.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax.

Exception: If less than \$400 and you had **church employee income**, enter -0- and continue

4c

33,075.

- 5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0.

- 6** Add lines 4c and 5b

6

33,075.

- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023

7

160,200.

- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11

8a

160,200.

- b** Unreported tips subject to social security tax from Form 4137, line 10

8b

- c** Wages subject to social security tax from Form 8919, line 10

8c

- d** Add lines 8a, 8b, and 8c

8d

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

- 11** Multiply line 6 by 2.9% (0.029)

11

959.

- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**

12

959.

- 13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**

13

480.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form2441 for instructions and the latest information.

2023

Attachment
Sequence No. 21

Name(s) shown on return

Your social security number

Eric M and Brittany A Swalwell

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box. ☐

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box. ☐

Part I Persons or Organizations Who Provided the Care—You must complete this part.If you have more than three care providers, see the instructions and check this box. ☐

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	Bambini Childcare			☐ Yes ☒ No	38,611.
				☐ Yes ☐ No	
				☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box. ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
	Swalwell			19,306.
	Swalwell			19,306.

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31. **3** 6,000.

4 Enter your **earned income**. See instructions. **4** 212,460.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5** 250,000.

6 Enter the **smallest** of line 3, 4, or 5. **6** 6,000.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11. **7** 462,460.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30

If line 7 is:

Over	But not over	Decimal amount is
\$25,000—27,000		.29
27,000—29,000		.28
29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24

If line 7 is:

Over	But not over	Decimal amount is
\$37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8 X .20

9a Multiply line 6 by the decimal amount on line 8. **9a** 1,200.

b If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c. **9b**

c Add lines 9a and 9b and enter the result. **9c** 1,200.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 90,084.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2. **11** 1,200.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA3212L 07/07/23

Form 2441 (2023)

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Eric M and Brittany A Swalwell

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR.	1	462,460.
2a	Enter income from Puerto Rico that you excluded.	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555.	2b	
c	Enter the amount from line 15 of your Form 4563.	2c	
d	Add lines 2a through 2c.	2d	
3	Add lines 1 and 2d.	3	462,460.
4	Number of qualifying children under age 17 with the required social security number.	4	3
5	Multiply line 4 by \$2,000.	5	6,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number.	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500.	7	
8	Add lines 5 and 7.	8	6,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	63,000.
11	Multiply line 10 by 5% (0.05).	11	3,150.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	2,850.
13	Enter the amount from Credit Limit Worksheet A .	13	88,884.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	2,850.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		☐
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a 0.
b Number of qualifying children under 17 with the required social security number: _____ X \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b		17
18a Earned income (see instructions)		18a
b Nontaxable combat pay (see instructions)		18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23 Add lines 21 and 22	23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24
25 Subtract line 24 from line 23. If zero or less, enter -0-	25
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27 0.
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Schedule 8812 (Form 1040) 2023

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

2023Go to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

Eric M and Brittany A Swalwell

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$182,100 (\$364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Eric M Swalwell	☐	☐		☐
B	Swalwell Remedy Group	☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions.	35,335.		
3	Multiply line 2 by 20% (0.20). If your taxable income is \$182,100 or less (\$364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.	7,067.		
4	Allocable share of W-2 wages from the trade, business, or aggregation		250,000.	
5	Multiply line 4 by 50% (0.50)		125,000.	
6	Multiply line 4 by 25% (0.25)		62,500.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property			
8	Multiply line 7 by 2.5% (0.025)			
9	Add lines 6 and 8.		62,500.	
10	Enter the greater of line 5 or line 9.		125,000.	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10			
12	Phased-in reduction. Enter the amount from line 26, if any	3,326.		
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	3,326.		
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15	Qualified business income component. Subtract line 14 from line 13	3,326.		
16	Total qualified business income component. Add all amounts reported on line 15.	3,326.		

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 8995-A (2023)

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17 Enter the amounts from line 3.....	17	7,067.		
18 Enter the amounts from line 10.....	18			
19 Subtract line 18 from line 17.....	19	7,067.		
20 Taxable income before qualified business income deduction.....	20	417,139.		
21 Threshold. Enter \$182,100 (\$364,200 if married filing jointly).....	21	364,200.		
22 Subtract line 21 from line 20.....	22	52,939.		
23 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23	100,000.		
24 Phase-in percentage. Divide line 22 by line 23.....	24	52.939%		
25 Total phase-in reduction. Multiply line 19 by line 24.....	25	3,741.		
26 Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business.....	26	3,326.		

Part IV **Determine Your Qualified Business Income Deduction**

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16.....	27	3,326.	
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28		
29 Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29		
30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30		
31 REIT and PTP component. Multiply line 30 by 20% (0.20).....	31		
32 Qualified business income deduction before the income limitation. Add lines 27 and 31.....	32		3,326.
33 Taxable income before qualified business income deduction.....	33	417,139.	
34 Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	34		
35 Subtract line 34 from line 33. If zero or less, enter -0-.....	35		417,139.
36 Income limitation. Multiply line 35 by 20% (0.20).....	36		83,428.
37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36.....	37		3,326.
38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37.....	38		
39 Total qualified business income deduction. Add lines 37 and 38.....	39		3,326.
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40		

Form 8995-A (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year

20 23Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Eric M and Brittany A Swalwell

Taxpayer identification number

Preparer's name

William J. Harrison

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following:			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2023)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

Eric M and Brittany A Swalwell**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	432,069.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	432,069.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		182,069.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.	7		1,639.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	33,075.	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000.	
10	Enter the amount from line 4	10	432,069.	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		33,075.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.	13		298.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V.	18		1,937.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	6,715.	
20	Enter the amount from line 1	20	432,069.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	6,265.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		450.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		450.

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2023

Attachment
Sequence No. **72**

Name(s) shown on your tax return

Eric M and Brittany A Swalwell

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	35,815.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-35,815.	
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12		0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13	462,460.	
14	Threshold based on filing status (see instructions)	14	250,000.	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	212,460.	
16	Enter the smaller of line 12 or line 15	16		
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17		
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c	20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21		

2023

Federal Statements

Page 1

Eric M and Brittany A Swalwell

Statement 1
Form 1040
Wage Schedule

<u>Taxpayer - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>Local W/H</u>
House of Rep Members Services						
Total	177,125.	0.	9,932.	2,640.	0.	0.
	177,125.		9,932.	2,640.		
<u>Spouse - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>Local W/H</u>
SWALWELL REMEDY GROUP						
Total	250,000.	35,147.	9,932.	4,075.	15,509.	0.
	250,000.	35,147.	9,932.	4,075.	15,509.	0.
Grand Total	427,125.	35,147.	19,864.	6,715.	15,509.	0.
	427,125.	35,147.	19,864.	6,715.	15,509.	0.

Statement 2
Form 1040
Pension and Annuities Schedule

<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
Thrift Savings Plan				
Grand Total	0.	0.	0.	0.
	0.	0.	0.	0.

Statement 3
Schedule 1, Line 1
Taxable Refunds of State and Local Income Taxes

1. State and local income tax refunds (prior year)	\$	14,306.
2. Refunds attributable to post 12/31/2022 payments per IRS Pub. 525		0.
3. Net state and local income tax refunds		14,306.
4. State and local income taxes included on prior year Sch. A, line 5e		0.
5. Prior year allowable sales tax deduction		0.
6. Excess of income taxes deducted over sales taxes		0.
7. Enter the smaller of line 3 or line 6		0.
8. Itemized deduction from prior year Sch. A, line 17		0.
9. Prior year recomputed itemized deductions, if state and local taxes were limited		37,821.
10. Prior year base standard deduction		0.
11. Prior year add'l standard deduction for age/blindness	25,900.	
12. Prior year total standard deduction (add line 10 and 11)	0.	
13. Enter the larger of line 9 or line 12		25,900.
14. Subtract line 13 from line 8 (not less than 0)		25,900.
15. Enter the smaller of line 7 or line 14		11,921.
16. Negative taxable income (prior year)		0.
17. Refund with no benefit due to AMT, nonrefundable credits, 0% capital gain rate, SALT limit		0.
18. State and local refunds taxable this year (add lines 15, 16, and 17, but not less than 0)		0.
	\$	0.

2023

Federal Statements

Page 2

Eric M and Brittany A Swalwell

Statement 4
Schedule A, Line 1
Medical and Dental Expenses

Doctors, Dentists, and Nurses.....	\$	1,645.
Prescription Medicines and Drugs.....		2,507.
Total	\$	<u>4,152.</u>

Statement 5
Schedule A, Line 8a
Home Mortgage Interest Reported on Form 1098

APPLE FEDERAL.....	\$	32,712.
Total	\$	<u>32,712.</u>

Statement 6
Schedule A, Line 11
Contributions by Cash or Check

Various.....	\$	2,110.
Total	\$	<u>2,110.</u>

Statement 7
Schedule A, Line 12
Contributions Other than Cash

VARIOUS.....	\$	499.
Total	\$	<u>499.</u>